

Amendments to the Specification:

Please amend the paragraph beginning on page 6, line 1, with the following amended paragraph:

In a preferred embodiment of the invention, once an audit is called, there are two possible results. First, if the audit routine discovers sufficient data to derive a tax jurisdiction code, then the derived tax jurisdiction code is passed back to the calling controller. The audit logic may also pass back additional location related information, such as the building number, work location and a location type that indicates the source table from which the tax jurisdiction was obtained. The second possibility is that the audit could not successfully derive a tax jurisdiction from the available information due, for example, to invalid data in the transaction record or on a table called in the routine. In this case, the transaction record is sent to an error correction facility where they are manually researched and corrected.

Please amend the paragraph beginning on page 9, line 5, with the following amended paragraph:

Figure 1 is a flow chart illustrating operation of a software module 100 in accordance with one particular embodiment of the present invention. The processing flow illustrated in Figure 1 is invoked every time a record pertaining to any asset is updated via a mechanism which can be detected by the software module 100.

Accordingly, in any given particular implementation, the mechanism by which the

module is invoked and how accurate that mechanism is can depend on the level and manner of integration of the software module with other fixed asset management software modules. Typical updates of an asset that might result in invocation of the inventive software module include an update of an asset in a property control front end application program, update in a cost center maintenance software module, an asset class transfer, initial as well as additional or re-capitalization of an asset, and transfer of an asset to a different assigned location or assigned owner or assigned responsible employee. In a preferred embodiment of the invention, the tax location finder module is invoked by being called by the controller software module that records ~~re~~ or performs or is otherwise made aware of a transaction involving a fixed capital asset. Figure 1 illustrates this concept with the invention integrated into an overall fixed asset management software system having two front end controller software modules that can record or perform a transaction that results in a change in the tax location of a fixed capital asset. The first is a transfer controller and/or database 112 which, presumably, maintains and controls data for individual fixed assets relevant to transfers and updates of those assets. A separate controller/database 114 is illustrated for capitalization events. However, this separation is merely exemplary and there can be any number of different databases, controller modules, etc., that can invoke the software module of the present invention. The inventive software module can interface with the controller software modules in any reasonable fashion. In one embodiment of the invention, the particular controller calls the inventive software module when it receives transaction

Appln. No. 10/086,244
Applicant: Brown et al.
Reply to Office Action of July 5, 2005

information. Alternately, the inventive software module may monitor one or more other software modules to detect asset transactions.

Please amend the paragraph beginning on page 10, line 11, with the following amended paragraph:

In any event, the module is invoked, and each transaction moves through the hierarchical sequence of queries until the transaction correlates to the criteria of one of the queries and the corresponding audit is called. In a preferred embodiment, the queries corresponding to the more specific audits occur in the early part of the routine, and the queries corresponding to the more general audits occur toward the bottom of the routine. The hierarchy may be based simply on the historical average percentage of assets of the given company that fall within each of the specific audits. Of course, the particular audits also would be customized to the particular corporation or other entity using the invention. When the asset matches the criteria for calling an audit, the query process generally is halted and no attempts to correlate the asset to any audits lower in the hierarchy are performed. However, as previously noted, in some embodiments, the routine may allow a return to the hierarchy after an audit is called and that audit cannot derive a location for the asset, if the condition that precipitated the failure to derive a tax location is not necessarily an error that needs correction. Rather, the failure to derive a location may be the result of selecting the audit incorrectly, where

Appln. No. 10/086,244
Applicant: Brown et al.
Reply to Office Action of July 5, 2005

a subsequent audit in the hierarchy may still be able to successfully derive a location, if given the opportunity.